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TWO
PROPOSALS,

Humbly Offer'd to the Honourable

Houſe of Commons,

Now Aſſembled in PARLIAMENT.

I. That a Duty be laid on Malt, in the ſtead of the preſent Duty on Beer and Ale; and likewiſe, that the ſeveral Engagements that Revenue lies under, be Transferr'd on that of Malt.

II. That a Duty be laid on Malt, and the preſent Duty on Beer and Ale be continued.

To which is Annex'd

An Accompt, what in all Probability the Frauds of Brewers do amount to, and wherein ſuch Frauds are Prejudicial to the King, to the Subject, and to the Trade it ſelf: Likewiſe by what Means ſuch Grievances are moſt properly Redreſs'd.

By *A. Burnaby* of the *Middle-Temple*, Gent.

LONDON,
Printed in the Year, 1696.

A PROPOSAL humbly Offer'd to lay a Duty upon Malt, *inſtead of the preſent Duty on* Beer *and* Ale; *and likewiſe, That the ſeveral Engagements the preſent Revenue lies under, be transferr'd on that of* Malt.

IT is propos'd, That 8 *s. per* Quarter be laid on all Malt made, and to be made, to be paid by the Maker thereof monthly, and the Duty to be received by the Maltſters from their Cuſtomers, before they deliver their *Malt*, ſo that the Credit they give may be the ſame, and not other than now it is: Beſides, that Brewer or Retailer that cannot pay the Duty down, is not a fit Perſon to be truſted with the other; and thereby in ſome meaſure the Maltſter will be the better able to judge who is, or who is not fit to be truſted with his Commodity.

It is humbly preſumed, That there can be no Tax levied that will be more Eaſie and Satisfa-

ctory to his Majeſty's Subjects, that carries with it ſuch a viſible Advantage to His Majeſty, as this does; as is hoped will appear by the following Reaſons.

Firſt, Such a Tax will be leſs felt than uſually Taxes are, by reaſon every Perſon will pay Proportionable in the Price of *Malt*. The more univerſal any Tax is, it is to be ſuppoſed (unleſs in ſome Particular Caſes) to be the more equal; and I preſume, no Perſon will deny that ſuch a Tax will prove ſo univerſal, that not any Perſon will Eſcape paying his Proportion according to his Conſumption; *Ergo*, No Perſon can complain; who Conſumes little, will have but little to pay.

Secondly, No Tax has yet been levied that can ſo ſpeedily, and with ſo little difficulty, be Collected, as that on *Malt*; by reaſon the Maltſters are few in number.

Thirdly, It is to be hoped there will not be ſuch Arrears as uſually are of Taxes, by reaſon the Maltſters are moſt, if not all of them, very rich Men, beſides (as is ſaid before) few in number.

Fourthly,

Fourthly, The preſent Stock of *Malt* that lies in the Maltſters and Brewers Hands, will amount to a large and preſent Sum of Money; I hope I need ſay nothing to evince the Truth of this Aſſertion.

Fifthly, Thoſe People that buy their Drink from the Common Brewer, will have their Drink Cheaper than now they have, by reaſon the 8 *s.* Propoſed to be levied, does not amount to ſo much as the Exciſe of a Quarter of *Malt* does by 5 *s.* when put into Drink; for every Brewer makes at leaſt Two Barrels and Three Fourths of Ale or Strong Beer of each Quarter of *Malt*, when *Malt* is at a moderate Price, and ſo more according as it riſes in Price; and Two Barrels and Three Fourths, according to the preſent Duty, will appear to be 13 *s.* or thereabouts. By this it does appear, the Brewer will get 5 *s.* *per* each Quarter of *Malt* more than now he does under the preſent Duty; and by the ſame Rule thoſe Perſons that buy of the Common Brewer will have their Drink cheaper than now they have: And likewiſe I may add this further, (*viz.*) The Conſidering Houſewives will tell

you, That according to the preſent Duty on Ale and Beer, there is very little, if any at all, between buying their Drink of the Brewers, and making it themſelves; whether it be that the Quantity they brew is not great, ſo that they waſte as much Coals as if the Quantity were as much more, Servants time the ſame, or the want of Skill in making the moſt of their Malt, or the want of Judgment in chuſing what is fitteſt for their purpoſe, I will not pretend to determine. But I have ſome Reaſon to believe all what I have named have in their ſeveral Circumſtances an equal ſhare; however, I leave this Matter to thoſe who have made more Experiment than I have; but, if this Poſition be true, then I may venture to ſay, There will very few or none feel this Tax, but, inſtead thereof, may prove both a Conveniency and an Advantage to almoſt all Perſons; however it may be a ſufficient Encouragement that ſuch a Tax be Levied, ſince likewiſe it is to be feared there will be a Neceſſity of Levying of ſome ſort of Tax or other; therefore may preſume this will not be left deſtitute of Hope of Succeſs.

Sixthly,

Sixthly, It will put a mighty Equality on the Brewing Trade, even to the Preſervation of a great Number of Brewers, that are at this time almoſt at the Brink of Ruine, and have Strugled under the Diſeaſe for ſeveral Years laſt paſt, by reaſon of the Great Brewers, who by their great Trades having a mighty Opportunity of Defrauding more than the Leſſer Ones have, to keep up and advance their Trades, do ſell better or ſtronger Drink, more Meaſure and Cheaper than the Leſſer Brewers (who, by reaſon of the Smalneſs of their Trades, have not ſuch Advantage by Frauds) can afford to do: And by this means it does appear, they cannot have any Cuſtomers that can be ſuppoſed to make good Payment for what they buy of them; for if they could, moſt certainly they would apply themſelves to the Great Brewers, where they will receive ſuch viſible Advantages, different from what the Leſſer Brewers can afford to let them have, and conſequently thoſe few good Cuſtomers the Leſſer Brewers have, they get nothing by, perhaps loſe; ſince then, the only Cuſtomers the Leſſer Brewers have, that they can hope to get by, are bad, it may be concluded, Such an Employment muſt end in Deſtruction.

Seventhly,

Seventhly, Every 100 *l.* ſo Collected, is better by 3 *l.* or 4 *l. per Cent.* (according to the Intereſt His Majeſty pays for Money) than any Tax that has yet appear'd, by reaſon Malt cannot be made in the Summer; ſo that the Maltſters are forced to make the Quantity of the whole Year in the Winter Seaſon, and conſequently the whole Tax will be received in leſs than Seven Months.

Eightly, The Charge of bringing this Tax into the Exchequer, will not be above One Third Part ſo much as that of the Exciſe on Ale and Beer now is. Every Perſon that knows a Malt-houſe, and a Brewhouſe, knows the Tedioufneſs of the Firſt, and the Nimbleneſs of the Latter; inſomuch, that One Officer may ſerve one Malt-Kiln (by the way, it is reaſonable to believe there are Twenty Brewhouſes to One Kiln) better than Three Officers can One Brewhouſe, according to the preſent Laws and Management of the Exciſe: Beſides, the Propoſer humbly preſumes he hath Framed ſuch a Method, that it ſhall be morally impoſſible, That the Maker of Malt can defraud the Tax or any part thereof.

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How much this will advance beyond what now it does, I will not pretend to ſay; becauſe I think no Juſt or Certain Eſtimation can be made thereof; but when once we reflect on the great Quantities of Stout or Double-Ales, and Stout or Double-Beer, that the ſeveral and almoſt all the Counties in *England*, nay, that paſs by the Names of each County or Town, that is Conſumed in this Town, not to mention what every Town or County Conſumes it ſelf of thoſe ſorts of Liquors, even *London* and *Middleſex* not exempted, which Pay, as it is laid on the Drink, no more Duty than the Common Ale and Strong Beer the Common Brewers brew, which conſumes five times the Malt in proportion, to every Barrel of thoſe ſorts of Liquors that the Common Ale and Beer does; and perhaps 'tis not very difficult to prove, were it Neceſſary, that it was the Chiefeſt Cauſe (the Humour of this Town, as well as the Country, running more of late upon theſe very Strong Liquors than heretofore) that the Exciſe on Ale and Beer, when Doubled, did not amount to twice the Value of the Exciſe, when Single, together with the difficulty of Detecting the Frauds of Brewers, which they were encourag'd

to,

to, ſo much the more, by ſo much the greater the Duty was; Nay, the Commiſſioners of Exciſe can, if they pleaſe, tell you, it did not amount to much more than One Third Part more than when Single; but when likewiſe we come to reflect what great Quantities neceſſarily muſt be uſed by all the Private Families that Brew their own Drink, together with the Yearly large Quantities that are Exported beyond the Seas, I ſay, when we once come to reflect on the ſeveral ways that neceſſarily muſt be, of the Conſumption of that ſort of Grain, together with theſe Viſible Advantages, that this will be Managed with leſs than One Third Part of the Charge that the other is; the Prevention of the Brewer's Frauds, and the Money all brought into the *Exchequer* in Seven Months; when I come and tell you likewiſe, that the Frauds of Brewer's, together with the many bad Debts the Victuallers and Kettle Brewers do make, and unavoidable too, will, in all probability, amount, with the two Thirds ſaved in the difference of Management, to at leaſt 220000 *l. per Annum*, which bad Debts cannot be ſuppoſed to be Contracted with the Maltſters, who, (as is hinted before,) are all rich Men, which I hope I have ſufficiently

ently proved in my Propoſals, now before the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury, Intituled, *Propoſals for the better Management of the Brewery*; there needs nothing more, in my Humble Opinion, to induce a Compliance with ſuch a Propoſal; However, to give it yet a greater Credit, let us but look what Effects the Coffee-Berry has had; which will appear Viſible to any Capacity, (comparing the one with the other) to be a very Parallel Caſe; Nay, even in this; that the Coffee-houſes contracted a great many bad Debts that are not yet, and 'tis to be feared never will be paid, now upon the Berry quite the contrary: I think no Perſon a Stranger to the Effects of that Act, eſpecially not any of the Honourable Houſe of Commons to whom this is chiefly Intended, becauſe there ſcarce ever yet was any thing of this kind that had not its Enemies, though it were but for Argument ſake over a Diſh of Coffee in a Coffee-Houſe; therefore I cannot hope this ſhould eſcape, were it much better than what it is; I take the Liberty of laying down what I humbly Conceive are the moſt Material or Probable Objections that can be made to it.

The Enemies of this Propoſal will be apt to make theſe three following Objections, which, according to my Apprehenſion, are all the thing can be ſuppoſed to bear.

Objection I.

It is not ſo Equal as the Propoſer would have the World believe, by reaſon the Tax will fall intirely upon one ſort of Grain, and conſequently upon one ſort of Land that bears ſuch Grain.

To which I make Anſwer; The Difference of affecting the Land or Grain more by this Duty, than it is affected, by that of the Exciſe on Beer and Ale, is only, it pays the Duty in one when Malt, in the other, when that very Mault is made into Drink; and Malt is of little or no other uſe, or at leaſt 'tis not put to any other than the making of Drink in this Nation; beſides, there is this general Argument to back it, that the Seller always Commands the Buyer; Conſequently, the *Farmer* and *Maltſter* will get more than now they do, and this Encouragement given to other People as well as the Brewers, of having their Drink Cheaper than now they

they have, as I hope I have already before made it plainly appear, and the Brewer to have the Visible Encouragement of 5 *s. per* Quarter, I say both these must necessarily cause the Greater Consumption of that sort of Grain. It is to be hoped from these Considerations, that Malt will be one of the Chiefest and most Advantageous Grain the *Farmers* will imploy themselves in; Consequently, that sort of Land will bear to the Landlord a greater Price.

Objection II.

That Private Families, and those Strangers that carry this sort of Grain beyond the Seas, will be Subject to a Duty in this, that were not by that of the Excise on Beer and Ale.

To which I make this Answer; I hope I have made it appear, that Private Families will rather be Gainers; Especially, all those that buy their Drink from the Common Brewer, and those that do not, the Difference so little, I believe will (according to what I have hinted of this matter before) be scare discernable; unless it be to some few that cannot have the Conveniency of

a Common Brew-Houſe to ſupply them; and as for what Corn is Exported beyond the Seas, I muſt own 'twill Intirely fall upon them; but in a thing of this Nature it cannot be expected, a Shoe ſhould be made that can fit every Perſon's Foot, but in my Humble Opinion, if a Shoe be made that fits the Generality of Mankind, 'tis ſufficient.

Objection III.

How the Preſent Engagements on the Revenue of Exciſe on Beer and Ale, can be transferred on Malt to the Satisfaction of the King and Subject; Which in truth is rather a Queſtion, and the Lawyers are the fitteſt Perſons to reconcile that.

However! I beg leave humbly to offer ſomething on the King's Behalf, that his Subjects ſecurity on this of Malt, will be much Greater and the Duty much Quicker brought into the *Exchequer*, though they will not have the ſame Security for their Money, as they had when they Lent their Moneys; Yet if they have inſtead thereof a much Greater, and a Quicker return, there is very little

tle Danger of their receiving any Prejudice thereby; but 'tis plain they will receive an Advantage from both (*viz.*) the Moneys coming into the *Exchequer* quicker, and the Securities being much greater.

If this Honourable Houſe ſhall not think it adviſeable to make ſo great an Alteration of ſo weighty a Concern, without firſt making Experiment on ſome part.

It is further humbly propoſed, That 2 *s. per* Quarter be laid on all Malt, as by former Propoſals, and the preſent Duty of Exciſe be continued: By ſuch a Propoſal (were it but to continue till the next Seſſion of Parliament) a ſufficient Experiment in all probability would by that time be made thereof, by which this Honourable Houſe would be the better able to make Judgment, whether there really were ſuch Advantages to the King and Subject, as I have in the former Propoſal mentioned, and conſequently, whether it were for the Advantage of both, that ſuch an Alteration were made, and the Engagements that ſhould then happen to be, be transferred.

It is humbly hoped 'twill appear, That even this Propoſal is not wholly deſtitute of Reaſon to juſtifie it, from the following Conſiderations.

Firſt,

First, It is humbly presumed the 2 *s.* thus Levied, will be as Universal as any Tax that has yet been Levied. Now if the Universality of a Tax proves its Equality, as indeed it seems (at least to me) so to do, (unless in some very few particular Cases) this Position allow'd, I may venture to say it will be as Equal as Universal, by reason every Person will pay his Proportion according to his Consumption.

Secondly, That the Common Brewers, notwithstanding the 2 *s.* thus Levied, will not be so high Taxed by 2 *s.* 9 *d.* *per* Quarter or thereabout, as they were when the Double Duty was laid on the Excise; for at 6 *s.* 6 *d.* *per* Barrel (which was the Double Duty) Two Barrels and Three Fourths amounts to 17 *s.* 10 *d.* $\frac{1}{2}$. at 4 *s.* 9 *d.* *per* Barrel (which is the present Duty;) Two Barrels and Three Fourths amounts to 13 *s.* $\frac{3}{4}$ which deducted from 17 *s.* 10 *d.* $\frac{1}{2}$. remains 4 *s.* 9 *d.* $\frac{3}{4}$. Two Shillings deducted, which is the present. proposed Tax on each Quarter of Malt, still there will remain 2 *s.* 9 *d.* $\frac{3}{4}$. This, I humbly presume, is a demonstration sufficient, (*viz.*) To prove the Brewers have been more Taxed, than what they will

will be by this Propoſal, and I preſume likewiſe 'twill ſcarce be denied, the preſent Affairs ſeem to want as great Supplies this Year, as any ſince the Revolution, and this is not propoſed for a longer time.

Thirdly, Thoſe that Brew Double Drinks will be in ſome meaſure by this Tax (which they are not as it lies on the Drink) equally charged with the Common Brewers, which they at this time ſeem to have got the upper hand of, by taking Advantage of the Laws of Exciſe, which makes no other diſtinction in the Strength of Drink, than thus Generally, (*viz.*) for all Drink worth above *6 s. per* Barrel to pay as Strong, and all under *6 s.* as Small.

To prove this Aſſertion, I need ſay no more than what every Perſons knows, That the one Conſumes at leaſt five times the Quantity in Proportion to every Barrel brewed, more than the other.

Fourthly, The Diſtillers that brew Drink from Malt, on purpoſe to make Spirits or Strong Waters, will alſo be charged equally with the other Brewers in this; there needs nothing I preſume

to evince the Truth of this Aſſertion. I humbly beg leave to take notice of thoſe ſort of Gentlemen the Diſtillers in this place, though altogether foreign to this preſent Subject, but ought to have been in the former Propoſal; that is, (*viz.*) They Conſume great quantities of Malt; likewiſe, they commit great Frauds, many bad Debts contracted, and a great Charge to His Majeſty for the Management of it: All which would be prevented, if the whole Tax was laid on Malt, and the few other Materials the Diſtillers uſe in their Buſineſs, which are not very many.

Fifthly, That there ought to be a difference between Private Families brewing their own Drink, and Drink, brewed by the Common Brewers, or Retailers for Sale, does appear by the firſt Inſtitution of this Tax; for by the Acts of Parliaments relating to thoſe Matters, none ought to pay that Duty but ſuch as was ſuppoſed to make Profit by what they brewed; *ergo*, a difference is juſt, eſpecially if made, by an Authority too great to be queſtioned (at leaſt by me, or any private Perſon) an Act of Parliament.

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If this Honourable Houſe ſhall not think either of the former Propoſals worthy of being complied with, I humbly beg leave to inform this Honourable Houſe, what in all probability the preſent Frauds of the Brewers do amount to, being ſuch, as it's to be feared, if this Honourable Houſe does not take ſome Care to prevent them, will mightily encreaſe, even beyond one Third Part of that Revenue, notwithſtanding the great Charge (not to mention the great Trouble) His Majeſty is at, at preſent, and the greater perhaps (under the preſent Laws of Exciſe) he muſt be at hereafter, to keep it at the Ebb it's now at, *viz.* That only one Third Part be defrauded.

To Prove which, 'tis but looking back to what former Years has produced, and comparing them with the latter, when they had not ſuch Temptations to Defraud as now they have; by reaſon the Duty even at this time is almoſt double to what then it was, and has been almoſt treble ſince His Preſent Majeſty's Reign, which will not be denied, I preſume, (*viz.*) That they have a much greater Temptation to put them upon the Contrivance of Frauds more now than formerly; For the PENALTIES are the ſame now as then, which is all the Check the Brewers

 have

have. The Trouble and Charge they are at in committing their Frauds are the ſame, and not other than heretofore. The Exciſe when at 2 *s.* 6 *d. per* Barrel Strong, and 6 *d. per* Barrel Small, did amount to about 680334 *l. per Annum*, now at 4 *s.* 9 *d. per* Barrel Strong, and 1 *s.* 3 *d. per* Barrel Small, does amount to about 900000 *l. per Annum*, according to the additional Duty, that is (from 2 *s.* 6 *d.* Strong and 6 *d.* ſmall, to 4 *s.* 9 *d.* Strong and to 1 *s.* 3 *d.* Small, which is almoſt double; the Exciſe ought to come to at leaſt 1330000 *l. per Annum*; according to this Computation it comes ſhort 430000 *l. per Annum*: Suppoſe an allowance of 30000 *l. per Annum* be made for the Humour of this Town as well as the Country, running more of late (as is hinted in the firſt Propoſal) upon the very Strong or Double Ales than formerly, when the Exciſe amounted to the above-mentioned Sum of 1330000 *l. per Annum.* Suppoſe likewiſe an allowance of 20000 *l. per Annum* be made, for the Declenſion of the Brewing Trade of late years; though I ſhould think it no very great Task to prove, were it neceſſary, That that Trade of late is not in the leaſt declined. But I ſhall have room to make large allowances; therefore, leſt

leſt that Objection ſhould ariſe, that alſo is made here out. Suppoſe likewiſe an allowance of 10000 *l. per Annum*, be made in the ſtead of Exciſe on the Retailers of Coffee, which is more than ever was received by that Duty, when the Exciſe did amount to 680334 *l. per Annum*, that Duty helped to make up the aforeſaid Sum, which at this time is on the Berry, and the Duty received at the Cuſtom-Houſe. Suppoſe likewiſe the Diſtillery be the ſame now as then, according to the Additional Duty on it, though in fact it is conſiderably advanced even according to the Additional Duty. All theſe Deductions amount to but 60000 *l. per Annum*, which deducted from 430000 *l.* there will ſtill remain 370000 *l.* 'Tis to be ſuppoſed that even then (when the Exciſe was at but 2 *s.* 6 *d. per* Barrel Strong, and 6 *d. per* Barrel Small) the Brewers were not all Puritans; but ſuppoſe an Allowance be made for the then ſuppos'd Frauds of 30000 *l.* (though upon a Nicer Examination, there would be good reaſon to ſuſpect twice that Sum did not ſerve their Turns) then the Brewers Frauds will amount to Four Hundred Thouſand Pound *per Annum*, which is conſiderably above One Third Part. There might be much

more ſaid to ſwell the aforeſaid 400000 *l. per Annum*, to a much greater Sum; but it is to be fear'd that even that's much too great to be well ſpared at this time. I humbly beg leave to ſhew this Honourable Houſe, wherein in my humble Opinion, the Frauds of Brewers are Prejudicial to the King, to the Subjects in General, and to the Trade it ſelf.

Firſt, Theſe Frauds are a Diſappointment to the King, by Reaſon that thereby the Exciſe does not anſwer the Sum it was given for; Conſequently, the Fund to the Lender of Monies is not ſo Good or Large, as if it did fully Anſwer.

Secondly, They are prejudicial to the Publick in General, by reaſon that if the Brewers paid for all they brew'd (as in Conſcience and Truth they ought) the leſs Taxes would ſerve turn, Conſequently, are prejudicial to the Subject.

Thirdly, Theſe Frauds are prejudicial to the Brewing Trade; Every Perſon that knows the Brewing Trade, knows the greater the Trade, the

the greater Opportunity they have to Defraud; Inſomuch, that the very ſmall *Brewers* can ſcarce Defraud any, the great Brewers having ſuch advantage, do ſell Stronger or better Drink, more Meaſure, and Cheaper than the Leſſer ones can, who by reaſon of the want of ſuch great Trades, have not ſuch great Advantages by Frauds; the leſſer Brewers by this means (as is ſaid in the Firſt Propoſal) cannot be ſuppoſed to have any Cuſtomers that can make good Payment for what they buy of them, for if they could, no doubt they would apply themſelves to the great Brewers, where they will receive ſuch viſible Advantages, different from what the leſſer Brewers can afford them, ſo that what few good Cuſtomers the leſſer Brewers can be ſuppoſed to have, they get nothing by, perhaps loſe; ſince then, the only Cuſtomers the leſſer Brewers have that they can hope to get by are bad, it will not be denied, I preſume, that the Trade thereby is greatly prejudiced; there will alſo this Conſequence neceſſarily follow (if the Trade it ſelf be thus prejudiced) the Publick will be yet further prejudiced, who will be obliged to bear ſome Tax levied on them to make good ſuch Deficiency, as may accrue therefrom.

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The Prevention of which, in my Humble Opinion, lies moſt properly and intirely in the Breaſt of this Honourable Houſe, that it may be prevented without any other Laws than what already are made, there is no doubt; But what's the Conſequence? Perhaps it will coſt as much to have it done, as will be ſaved, which is the ſame thing, almoſt, as if it were permitted; it cannot be imagined ſuch an Abuſe wou'd have been permitted ſo long, did it lie in the Power of Art, with a Reaſonable Charge to have prevented it; but when we come to reflect under whoſe Management this Affair has been for this many Years paſt, and at preſent is, namely that Honourable Perſon who is at the Head of the Treaſury, there will not be the leaſt hope left us to believe any Judgment or Art hath been wanting, or can be improved, but what muſt neceſſarily owe its birth to this Honourable Houſe, and where thoſe Grievances can beſt be Redreſs'd.

Now ſuppoſe there were a Penalty inflicted, that every Brewer that ſhould erect and make uſe of a Private Back, a Private Tun, or a Private Store-houſe, ſhould pay 500 *l.* That every Brewer that ſhould Conceal the Quantity of a Barrel of Strong

Strong Beer, Ale, or Small Beer from the Sight of the Gager, ſhould pay 15 *l.* for each Barrel; That every Brewer that ſhould mix Small Beer to Strong Beer or Ale, after the Gager has taken his Morning Gage, unleſs it be in the Preſence of a Gager, to pay for every Barrel ſo mix'd 15 *l.* For denial of Entry 50 *l.* and the other Penalties in Proportion, and a Plentiful Reward out thereof to the Informer. I ſay, did this Honorable Houſe think it adviſeable, that ſome ſuch Penalties were Inflicted, not any Brewer of them all would dare attempt committing the leaſt kind of Fraud; by which, 'tis plain, the great Grievance before ſpoken of, would be Redreſs'd by ſuch Penalties, for the Brewer has even under the preſent Penalties theſe Conſiderations, (*viz.*) What Advantage he is like to reap; the hazard he runs; which are three ſorts, (*viz.*) The Penalty, the Charge he is to be at, and the Confidence he is neceſſitated to Repoſe in his Servants, which, to ſay the Truth, are not Perſons of the greateſt Faith; Suppoſe the Maſter would commit a Fraud, and run the hazard of the ſuppoſed Penalties, he would not dare to intruſt his Servants therewith, and without their Privity the Maſter cannot commit the Fraud; Beſides, by

ſuch

ſuch Penalties (as is before ſpoken of) His Majeſty would ſave at leaſt 40000 *l. per Annum*, in the Management; for where there is a Neceſſity now to imploy Four Officers, Two would ſerve turn, and ſo in proportion in moſt of the other Imployments. I humbly hope it will appear by theſe following Reaſons, that ſuch Penalties are not only of uſe to the King, to the Publick in General, by Redreſſing the Great Grievances that fall out in the matter of the Exciſe, and the Equality and Preſervation of the Trade it ſelf which I humbly preſume have before ſufficiently prov'd) but alſo, that every Brewer will be left deſtitute of the leaſt ground to Complain thereof, Conſequently, will be preſumed to be Juſt and Reaſonable.

As thus, Every Brewer that ſhews the Gagers all he hath Brewed, and does not Conceal or Defraud any, is not Subject to the Penalties; Conſequently, he will have no cauſe to Complain, if he Defrands not, he will not have any thing to pay, I mean of the Penalties; He that will by Day-light burn his Fingers, cannot expect leſs than to feel the ſmart thereof.

All the Objection that be rais'd againſt it; in my humble Opinion, is this, (*viz.*) if the Brewer's

Brewers Servants ſhould Defraud any without the Maſter's privity, (ſuppoſed to do it on purpoſe to get the Reward propoſed to the Informer) it would be a Hardſhip upon the Maſters. True, I ſay ſo too ; but there is this Remedy provided by the preſent Laws of Exciſe, (for that very purpoſe) that it doth lie in the Breaſt of the Commiſſioners, to mitigate any Penalty to any degree they pleaſe, taking nothing leſs than the double Duty and the Charge the Officer is at in finding out the Fraud ; It will not be ſuppos'd, I preſume,any thing that has but aCountenance like that, would be Inflicted by the Commiſſioners, that make no profit thereby, but ſet to deal Equally between the King and the Brewer. I humbly preſume, what is ſaid before, is ſufficient to Convince any Perſon, at leaſt this Unbyaſs'd Honourable Houſe, that the Objection is fully Anſwer'd ; and I defy the Brewers themſelves, I mean the Great ones that have made large Eſtates ſolely out of Frauds, to make any other Objection ; and for the leſſer Brewers, (the greater Number of the two) I will take the Liberty to Anſwer for them, that they ſhall (if requir'd) Petition this Honourable Houſe that ſuch an Act ſhould paſs for the Preſervation of their Trade.

Note, That upon a Modeſt Computation, every Brewer that makes uſe of a Private Back, a Private Tun, or Private Store-Houſe, of but a Moderate Size or Bigneſs, makes at leaſt 20 *l.* *per* Week, which uſed but ſix Months will make 480 *l.* which will almoſt Anſwer the Penalties propoſed. This, in my humble Opinion, ſhews, the Penalties propoſed are not Extravagant.

If any Part of the Foregoing Matter ſhall happen to prove Advantageous either to the King or to the Subject, I ſhall obtain my Ends: The Whole is humbly Submitted to that Great and Honourable Houſe the Houſe of Commons their Great Wiſdom.

FINIS.

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